

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11 Bankruptcy Case
	:	
DANA CORPORATION, ET. AL.,	:	Case No. 06-10354 (BRL)
	:	
Debtors.	:	(Jointly Administered)
	:	
<hr/>		
TIMKEN COMPANY, TIMKEN U.S.	:	
CORP., TOYOTETSU AMERICA, INC.	:	
and TOYOTETSU MID AMERICA, LLC,	:	
	:	Appeal No. 07-CV-5659 (PAC)
Appellants,	:	
	:	
v.	:	
	:	
DANA CORPORATION, ET AL.,	:	
	:	
Appellees.	:	
<hr/>		

TOYOTETSU MID AMERICA, LLC.'S STATEMENT PURSUANT TO FRCP 7.1

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable judges and magistrates of the Court to evaluate possible disqualification or recusal, the undersigned counsel of record for appellant Toyotetsu Mid America, LLC in the above-captioned matter, certifies that Toyotetsu Mid America, LLC is a wholly-owned subsidiary of Toyotetsu America, Inc., and that there is no publicly held corporation that owns 10% or more of its stock.

Dated: New York, New York
August 31, 2007

McDERMOTT WILL & EMERY LLP

By: s/James M. Sullivan
James M. Sullivan (JS-2189)
Gary O. Ravert (GR-3091)

Attorneys for Appellant Toyotetsu Mid America, LLC
340 Madison Avenue
New York, New York 10173-1922
(212) 547-5400
(212) 547-5444 (fax)